



John G. Morgan  
Comptroller

**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
OFFICE OF STATE ASSESSED PROPERTIES**

James K. Polk State Office Building  
505 Deaderick Street, Suite 1700  
Nashville, Tennessee 37243-0281  
[osap.osap@state.tn.us](mailto:osap.osap@state.tn.us)  
Phone (615) 401-7900  
FAX (615) 532-8666

Tom Fleming, CAE  
Assistant to the Comptroller  
for Assessments

Barry M. Murphy, CAE  
Director

February 7, 2005

Enclosed is the **2005 AD VALOREM TAX REPORT** to be completed by your company. Tennessee Code Annotated, Section 67-5-1301 provides, in pertinent part, that the Comptroller of the Treasury shall, for ad valorem taxation purposes, annually assess the properties of railroad, private car, airline, water transportation, utility, motor carrier, and telephone companies.

1. Your report and any additional correspondence should be mailed to the above address. If you need additional reports you may obtain them by going to our web site at [www.comptroller.state.tn.us/sap/advalorem.htm](http://www.comptroller.state.tn.us/sap/advalorem.htm).
2. Your report must be received by the Comptroller of the Treasury no later than **April 1, 2005**. There is a penalty of one hundred (\$100) dollars for each and every day such owner is delinquent in filing said statement or schedule with the Comptroller. See TENNESSEE CODE ANNOTATED, SECTION 67-5-1317.
3. Any additional information you wish to submit to assist the Office of State Assessed Properties in its assessment of your company should be placed on 8 ½ x 11 paper.
4. **A COPY OF THE COMPLETED REPORT SHOULD BE RETAINED FOR YOUR FUTURE REFERENCE. A TWENTY-FIVE DOLLAR (\$25.00) FEE IS CHARGED FOR COPIES OF REPORTS REQUESTED FROM THIS OFFICE.**

Should you have inquiries concerning this matter, feel free to contact this office at (615) 401-7900.

Sincerely,

Barry M. Murphy, CAE  
Director

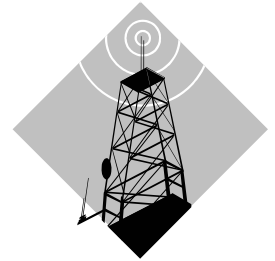
BMM/dlt  
Enclosure

## **MOTOR BUS AD VALOREM TAX REPORT GENERAL INSTRUCTIONS**

1. ***This report must be filed with the Comptroller of the Treasury on or before April 1, 2005.***
2. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT**, and the property owner may, at the discretion of the Comptroller, be liable to a penalty of \$100.00 for each and every day the owner is delinquent in filing. Tennessee Code Annotated §67-5-1317.
3. This report is subject to **AUDIT** by the office of the Comptroller. Tennessee Code Annotated §67-5-1320.
4. Blank report forms are available at <http://www.comptroller.state.tn.us/sap/advalorem.htm>.
5. Round all dollar figures to whole dollars. Do not leave blanks. Enter "0" for none.
6. Guide for preparing Lines 10-13: (As of 12/31/04). These amounts apply only to bus operations.

	<u><b>TOTAL CURRENT ASSET</b></u>	<u><b>TOTAL CURRENT LIABILITIES</b></u>	<u><b>GROSS REVENUES</b></u>	<u><b>NET OPERATING INCOME</b></u>
<b>W</b>	Cash and Deposits	Notes Payable	Total Revenues from	Gross Revenues minus
<b>J</b>	Temporary Investments	Accounts Payable	bus operation.	operating expenses not.
<b>R</b>	Accounts Receivable	Accrued Interest		including interest expense
<b>M</b>	Notes Receivable	Taxes Payable		
<b>A</b>	Materials and Supplies	Accrued Wages, Salaries		
<b>X</b>	Prepaid Expenses	Customer Deposits		
<b>E</b>	Other current Assets	Other Current Liabilities		

7. Revenue Equipment is all equipment used in direct production of income, i.e., Buses or Vans.
8. **Line 14A**-Cost of Total System Revenue Equipment "OWNED" should be the gross original cost, before depreciation if purchased new. Cost of used equipment should be the acquisition cost.
9. **Line 14B**-cost of Total System Revenue Equipment "LEASED" should be the gross original cost, new or used, to the lessor. If the actual cost is not available, reasonable estimates will be considered if adequate details are provided.
10. **Line 14C**-Cost of Total System Revenue Equipment "USED" should be the gross original cost, new or used.
11. **Line 15**-Report the total number of System Power Units Owned, Used, or Leased by your bus company. This number should match the total for lines 1 – 10 on MB-4.
12. **Line 16**-Report the Real Property owned in the exact name of your bus company.
13. **Line 17**-report the Real Property Under Construction in the exact name of your bus company.
14. **Line 18**-Report the Purchases and Sales of Real Property owned in the exact name of your bus company.
15. **Line 19**-List all Personal Property Owned, Used, or Leased by you bus company.
16. **Page MB-4**-Summarize all Carrier Operating Property Owned, Used, Or Leased by your bus company.
17. **Page MB-5**-List where your Over-the-Road Equipment is physically located. As an alternative, you may list primary points of pickup and delivery.



# STATE OF TENNESSEE

## 2005

### AD VALOREM TAX REPORT



EXACT NAME OF COMPANY FILING THIS REPORT

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE **IN TENNESSEE**

( ) PHONE ( ) FAX EMAIL

MAIL TO:

#### COMPTROLLER OF THE TREASURY OFFICE OF STATE ASSESSED PROPERTIES

James K. Polk State Office Building, Suite 1700

505 Deaderick Street

Nashville, Tennessee 37243-0281

(615) 401-7900 FAX (615) 532-8666

[osap.osap@state.tn.us](mailto:osap.osap@state.tn.us)

**\*\* THIS REPORT MUST BE FILED WITH THIS OFFICE BY APRIL 1, 2005\*\***

**MOTOR BUS**  
**2005 AD VALOREM TAX REPORT**

1. Company Legal Name: \_\_\_\_\_

Doing Business As: \_\_\_\_\_

2. A. Business Address:

(Street) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

B. Mailing Address (If different)

(Street) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

C. Tennessee Primary

(Street) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

3. Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

4. Company Web Site: \_\_\_\_\_

5. Direct questions about this report to:

6. Name and Address of President or Owner:

(Name & Title) \_\_\_\_\_

(Name & title) \_\_\_\_\_

(Street or P. O. Box) \_\_\_\_\_

(Street or P. O. Box) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip code) \_\_\_\_\_

(Telephone #) \_\_\_\_\_ (Fax #) \_\_\_\_\_

(Telephone #) \_\_\_\_\_ (Fax #) \_\_\_\_\_

7. Is your company a common carrier for hire? YES NO

8. Motor Carrier authority: USDOT# \_\_\_\_\_ ICC# OR FHWA# \_\_\_\_\_

9. Total miles for all over-the-road vehicles operated during the year ended December 31, 2004:

A. Tennessee Only \_\_\_\_\_ B. Total System including TN \_\_\_\_\_

10. Total Current Assets \$ \_\_\_\_\_ 11. Total Current Liabilities \$ \_\_\_\_\_

**SYSTEM**

12. Gross Revenues \$ \_\_\_\_\_ 13. Net Operating Income \$ \_\_\_\_\_

14. Total System Revenue Equipment Cost: (Over-the-road vehicles) \_\_\_\_\_ 15. Total Number of System Power Units. \_\_\_\_\_

A. Owned \$ \_\_\_\_\_

B. Leased \$ \_\_\_\_\_

C. Used \$ \_\_\_\_\_

**REAL AND PERSONAL PROPERTY LOCATED IN TENNESSEE**  
**NOTE: THIS SHEET WILL BE USED FOR YOUR LOCALIZED ASSESSMENT**

16. List real property located in Tennessee owned in the exact name of your bus company.

<u>Physical address of the Property</u>	<u>County Name</u>	<u>City</u> (If Inside city Limits)	<u>Original Cost</u>
			\$
			\$
			\$
			\$
			\$

17. Real Property Under Construction (CWIP). Enter the "Expected " Completion Date.

<u>Physical address of the Property</u>	<u>Completion Date</u>	<u>County Name</u>	<u>City</u> (If Inside City Limits)	<u>Original Cost</u>
				\$
				\$

18. Purchases and Sales of Tennessee Real Property (Mark "B" for bought, "S" for Sold)

<u>Physical address of the Property</u>	<u>Bought/Sold</u>	<u>County Name</u>	<u>City</u> (If Inside city Limits)	<u>Original Cost</u>
				\$
				\$

19. List Personal Property Owned, Used, or Leased by Your Bus Company and Located in Tennessee.

<u>Physical address of the Property</u>	<u>County Name</u>	<u>City</u> (If Inside city Limits)	<u>Original Cost</u>
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

### **CARRIER OPERATING PROPERTY – SUMMARY**

Submit below the **new cost** (gross original cost before depreciation) for property and equipment purchased or acquired new or the **used cost** (cost when acquired) for carrier property and equipment used or held for use in carrier operation at the beginning and close of 2004.

Include under Revenue Equipment (Leased) all equipment leased by carrier or otherwise controlled and operated under carrier's Federal Highway Authority, former I.C.C. or State Authority, as of December 31, 2004

**\*ESTIMATE IF ACTUAL COST IS NOT AVAILABLE**

Type of Property		Number of Items	Balance at Beginning of Year	ALL STATES Additions During Year	Retirements During Year	Number of Items	Balance at Close of Year	TENNESSEE ONLY Balance at Close of Year
<b><u>Revenue Equipment(Owned)</u></b>								
1.	Passenger Bus	\$	\$	\$		\$		\$
2.	Mini Passenger Bus							
3.	Van							
4.	Other Revenue Equipment							
TOTAL		\$	\$	\$		\$		\$
<b><u>Revenue Equipment (Leased or Used)</u></b>								
5.	Passenger Bus	\$	\$	\$		\$		
6.	Mini Passenger Bus							
7.	Van							
8.	Other Revenue Equipment							
TOTAL		\$	\$	\$		\$		\$
<b><u>Person Property (Owned Leased, or Used)</u></b>								
9.	Furniture & Fixtures	\$	\$	\$		\$		\$
10.	Computer & Other Office Equip.							
11.	Tools							
12.	Repair Parts							
13.	Shop & Garage Equipment							
14.	Miscellaneous Equipment							
15.	Non-Revenue Equipment							
16.	Other: _____							
TOTAL		\$	\$	\$		\$		\$
<b><u>Real Property Owned in the Exact Legal Name of Your Company in "TENNESSEE ONLY"</u></b>								
17.	Land & Land Rights	\$	\$	\$		\$		
18.	Structures							
19.	Construction in Progress							
20.	Leasehold Improvements							
TOTAL		\$	\$	\$		\$		

Please indicate the physical location in Tennessee of all buses or vans when not traveling over the road. As an alternative, you may report major points of pickup and delivery. If the buses or vans are located outside any city limits, enter the name of the county only. If located inside a city limit please indicate both the county and city names. Provide the names of all Tennessee owner/operators providing motor carrier services under your authority in the column provided.

CT-0395(Revised1/04)

**DATE:** \_\_\_\_\_

I, \_\_\_\_\_, being the OWNER, PRESIDENT,  
SECRETARY, AND /OR PARTNER OF \_\_\_\_\_,  
do hereby swear and affirm that the foregoing Ad Valorem Tax Report for the year  
two thousand five has been prepared from only the original books, papers, and  
records of said respondent under my direction in accordance with Tennessee  
Code Annotated, Section 67-5-1316, and is true and correct to the best of my  
knowledge and belief.

\_\_\_\_\_  
**NAME**

\_\_\_\_\_  
**OFFICIAL CAPACITY**